

BABEȘ-BOLYAI UNIVERSITY
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(Summary)

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**THE EVALUATION OF ELECTRONIC PUBLIC
SERVICES FROM THE PERSPECTIVE OF TAX
CONSULTANTS**
(Summary)

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Summary

Keywords: *e-governance, digitization, evaluation, electronic public services, digital transformation, digital divide, public institutions, ANAF.*

Significant progress has been made both at the national and European level regarding the transition from traditional public services to electronic ones. These have a major impact on both public and private sectors. The internet has been the tool that facilitated communication for individuals and institutions. In the new paradigms of public administration, the citizen and meeting their needs, and sometimes anticipating these needs, are at the center of strategic and institutional concerns.

The main objective of these changes is to improve the quality of life for citizens and enhance their comfort. Through the use of the internet, specific platforms, and applications, public institutions have managed to change the way basic public services are delivered in a relatively short period (a few decades). These changes are also possible and underway in Romania through the process of digital transformation of public services.

The main purpose of this thesis is to evaluate electronic public services from the perspective of tax consultants. The general objective of the thesis is to assess the effectiveness, relevance, and utility of electronic public services from the perspective of tax consultants. The aim is to identify the extent to which electronic public services meet the real needs of users, ensure a high level of trust and satisfaction, and achieve their objectives of improving the quality of traditionally provided services by reducing waiting times, increasing access to services without geographical or time limitations. To achieve the general objective, six specific objectives have been established, referring to both effectiveness and other evaluation criteria such as relevance, utility, user satisfaction, frequency of use, and the importance of the communication process in achieving the objectives of the digital transformation of services.

Citizens' needs and expectations are constantly diversifying due to increased mobility and access to quality services in more developed areas. As a result, governments face the challenge of flexibilizing their structures and simplifying procedures, streamlining bureaucracy to meet citizens' expectations. The administrative simplification process can ultimately lead to the digitization of public services connected to life processes or events.

The situation in Romania is concerning, as our country ranks last in European rankings according to *Eurostat* statistics, in terms of indicators such as the percentage of individuals who have used the internet to interact with public institutions, basic digital skills, and others. Of course, there are also positive aspects, such as internet connection speed, where Romania ranks among the best in the global index (*Speedtest Global Index*: <https://www.speedtest.net/global-index>). Positive aspects like internet connection speed can be used as an accelerator for the change and evolution of digital public services.

The study within this thesis focuses on the complex field of e-governance, with a particular emphasis on electronic public services provided by ANAF (National Agency for Fiscal Administration). These services are analyzed in the broader context of digital public services and digital transformation, which is a comprehensive cultural and organizational process involving the simplification of processes, improving performance, effectiveness, efficiency, and relevance of new solutions.

Providing quality public services to citizens is one of the current objectives of public management because citizens' expectations and needs require an exponential evolution of these services. Another reason is that governments are increasingly accountable to citizens regarding how public funds are spent. These are some of the driving factors felt by public administration in the development of electronic public services.

The consequences of the digital transformation phenomenon, experienced by both citizens and institutions, are predominantly positive. Among the positive consequences are: reducing waiting time for accessing services, facilitating access to information through platforms and internet connectivity, the possibility of benefiting from certain services remotely and from multiple areas without the need for physical travel. However, there are also negative aspects that governments are responsible for considering, such as the digital divide, data security, and so on. The digital divide is a phenomenon with profound ethical implications due to limited access to electronic public services for vulnerable population groups, including the less educated, the elderly, and those with low incomes, who have limited access to new technologies. Governments are thus responsible for finding solutions to bridge these disparities and ensure universal access to quality public services.

The main objective of the thesis is to evaluate electronic public services from the perspective of active and regular users. The relevance of this topic stems from the need to ensure

a constant evolution of public services, uniformly across domains and in line with developments in other countries. This subject is particularly relevant for Romania, given its historical position among the lowest rankings in indicators such as the level of e-governance maturity, internet usage for accessing public services, provision of fully digitalized public services, and the level of basic digital skills among the population.

The thesis is structured into seven chapters, which theoretically and practically analyze the issues, solutions, advantages, disadvantages, and development directions of electronic public services in general, with a specific focus on those offered by ANAF (National Agency for Fiscal Administration). Chapter 1, *Main Concepts*, refers to the main terms mentioned in the specialized literature: digitization, digitalization, digital public services, effectiveness, citizen satisfaction, trust in electronic public services, impact, sustainability, repeated usage, capacity to use electronic public services, availability, perception of the utility of electronic public services, e-governance, digital transformation, evaluation, relevance..

Chapter 2, *Digital transformation of public services*, examines the evolution of electronic public services as a result of administrative simplification. The following aspects are addressed within the chapter: defining digital transformation, its objectives, strategies, methods, and practices in the field of digital transformation of public services, the legal, strategic, and institutional framework at the national and European levels, responsible institutions at the European level, methods to stimulate the process of digital transformation, e-governance practices in EU member and associate states, overall performance of countries regarding e-governance maturity, and e-governance practices in Romania.

The modernization of administration involves both streamlining procedures and utilizing technologies to provide citizens with a high quality of life and significant convenience in accessing public services. The reforms initiated in Romania are correlated with those at the European level, but there is a significant gap in concrete results between Romania and other European states.

The thesis aims to identify the causes of this gap and possible solutions to reduce it over time. The advantages of developing electronic public services are evident: reduced waiting time, limited direct interaction with public officials, elimination of queues at service counters, and reduced costs associated with traveling to institutional offices, among others. Aspects related to the digital divide among the population, caused by factors such as income disparity, education

level, and other socio-economic status elements, represent a weak point in the digital transformation process.

Other problematic aspects relate to interoperability and system synchronization at the European level. To achieve this, Romania needs to make substantial efforts to align itself with countries that are more advanced in the field of electronic public services, where integration at the population level has been achieved much more rapidly and extensively.

The COVID-19 pandemic has accelerated the development of electronic public services in all countries, including Romania. The reduced mobility of citizens has compelled public institutions to make rapid progress and allocate resources for investment in the digital transformation of public services. The responsibility for managing these developments lies with public institution managers, political leaders, the ICT industry, public officials, and citizens.

In the thesis, digital transformation is analyzed at both macro, meso, and micro levels. At the macro level, strategies and their results are analyzed, at the meso level, specific processes and services are studied, especially those within the National Agency for Fiscal Administration (ANAF), and at the micro level, aspects related to process elements such as the availability of online forms, the level of usefulness of services and their components are analyzed from the perspective of users. The main objectives of digital transformation, as reflected in the literature, are increasing data protection, transparency, autonomy, user trust, the evolution of the regulatory framework, and infrastructure development. The partial achievement of these objectives has been confirmed in the conducted research. There have been improvements in recent years in the level of trust in electronic public services, technical infrastructure, and the regulatory framework.

Finland, Malta, Estonia, Italy, and Ireland represent best practice models for the development of online public services and their integration at the population level. The thesis analyzes a series of data provided by *Eurostat* in this regard. The gap between Romania and these European states is explained by a series of factors such as the number of people at risk of poverty and social exclusion, low incomes, and poor education. All of these factors result in significant delays in transposing European directives that aim to digitally transform public services into national legislation. The delays in transposing European directives create a legal, strategic, and institutional framework that is outdated and lags behind historically. However, certain developments have taken place. In 2019, electronic public services primarily focused on providing information to citizens, while after the pandemic, in 2020-2021, progress was made in terms of

downloading, submitting online forms, as well as other types of digital interactions between institutions and individuals, both natural and legal persons.

The platforms www.gov.ro, www.anaf.ro, and www.just.ro stand out among the most used and accessed platforms in Romania in the legal and governance domain (<https://www.similarweb.com/website/anaf.ro/#overview>), providing citizens with complex interactions and familiarizing them with the use of electronic public services.

However, significant financial and organizational efforts are required in Romania in all areas monitored by the Digital Economy and Society Index (DESI): human capital, connectivity, digital technology integration, and digital public services. According to the data analyzed in the thesis, connectivity is the only aspect in which Romania has a higher score and can be used as a lever for the development of other domains. At the European level, significant investments are anticipated (100 million euros for e-governance development) (European Commission, 2021b), but in order to benefit from all these resources and successfully reduce the gap, Romania needs to make greater efforts to ensure system interoperability and a legislative framework aligned with European directives.

Chapter 3, *Electronic public services*, addresses a series of significant aspects related to the clarification of electronic public services, with a focus on the benefits of electronic public services and the barriers to their development. The main benefits identified, as reflected in the literature, are: eliminating waiting time at counters, avoiding conflicts or cases of discrimination resulting from interactions with officials, providing services in a standardized manner with fewer errors and increased control by the administration, increased access to information and operations (at any time, from anywhere, through various techniques - audio, video, both electronic and telephonic), reducing costs related to travel due to time and resource savings. The barriers have been classified in the thesis into external barriers, including legislative, political, economic, technical, cultural, and socio-demographic barriers, and internal barriers, including organizational barriers, lack of interoperability, technological barriers, and elements of the digital divide.

Reducing costs, increasing the efficiency of public services, productivity, and work performance of officials are among the benefits highlighted in both the literature and empirical research by tax consultants. Sustaining and further developing these benefits depend on limiting and eliminating barriers that hinder the effectiveness of the digital transformation of public services.

Chapter 4, *The Digital Divide - a Key Factor in Evaluating and Developing Electronic Public Services*, addresses the main dimensions and types of the digital divide and aims to present the practical implications that this phenomenon has on governance. The ethical aspects generated by access inequalities imposed by the digital divide should be at the forefront of every government's concerns. By addressing and reducing them, by ensuring universal access to electronic public services, Romania's position can change in European rankings, and citizens can experience the utility and effectiveness of this transition.

Chapter 4 thus addresses the dimensions of the digital divide, its types based on technology access, digital literacy level, education and income level, gender, age, occupation, language, geographical location, race, origin, and other socio-demographic characteristics.

Among the main conclusions at the level of this chapter are possible solutions for reducing the gap between Romania and countries with a high level of electronic public service usage: public policies and programs focused on citizen education, increased investments in infrastructure, additional training for public officials, and making digital transformation a strategic objective for all public institutions..

Chapter 5, *Evaluation of Electronic Public Services*, introduces methodological aspects related to the evaluation of electronic public services. It describes introductory elements in the evaluation of public services, existing approaches to evaluating electronic public services, aspects related to the evaluation of the quality of electronic public services, criteria for evaluating electronic public services, types of evaluation, as well as models and methods for evaluating electronic public services.

A series of specific existing approaches to electronic public services are analyzed: demand and supply of electronic services, the evaluation index of electronic services, evaluation of the level of digitalization of governance, QoI (Quality of Interaction), QoSI (Quality of Service Index), e-GovQual, e-GovQualis, E-tail SQ, EGRI (E-Government Readiness Index), EGDI (E-Government Development Index), EFPI (Electronic Frontiers Public Index), TAM (Technology Acceptance Model), COBIT, etc. Additionally, common aspects with the evaluation of socio-economic development interventions and quality are discussed: ISO 9000, economic models, user-oriented models, benchmarking, or models focused on service quality evaluation, results-oriented approaches, and practical use of evaluation. Each of these models proposes specific significant

indicators that can help understand the evolution of electronic public services, the success or failure of digital transformation in public services.

Chapter 6, *Evaluation of Electronic Public Services from the Perspective of Tax Consultants*, represents the practical part of the thesis. An evaluation is conducted on the electronic public services provided by the National Agency for Fiscal Administration (ANAF), which is placed in the context of analyzing electronic public services in general, from the perspective of users. The target group of the research consists of tax consultants who have been selected due to their active use of electronic public services provided by ANAF. Therefore, their opinion is informed and relevant for this type of electronic services, as well as for electronic public services in general.

The empirical research was conducted over a period of 3 years (2019-2021). The research instrument was revised in the second year, with the onset of the pandemic, by adding items to the initial questionnaire to capture more detailed differences.

The structure of this chapter includes the presentation of the digital transformation elements within ANAF, the research and evaluation methodology, the study's objectives and hypotheses, the type, model, and method of evaluation used, evaluation criteria, data collection methods, the research instrument (the questionnaire), as well as the research technique involving the online application of the questionnaire with the support of the Ministry of Public Finance and the Chamber of Tax Consultants.

Another research method used in the thesis is secondary data analysis, which is particularly useful for presenting the European context and the situation in Romania. The data population consists of *Eurostat* statistics, focusing mainly on the period from 2019 to 2021, but also considering previous years in certain cases.

The data analysis method involves statistical analysis using SPSS and Microsoft Office (Excel) programs. For the general presentation of relevant data from both the questionnaire and statistics, univariate analysis (graphs based on frequencies and mean as a measure of central tendency), bivariate analysis (association, correlation), and multivariate analysis (regression) were used. Additionally, an index system was constructed using variable composition. The data processing software used for this analysis is SPSS and Microsoft Office (Excel).

Additionally, the structure also includes the evaluation results. The specific objectives proposed within the study have been achieved. These are: Specific Objective 1: Identifying the

extent to which electronic services offered by public institutions address real needs that are relevant to tax consultants; Specific Objective 2: Creating a measurement model for digital transformation in public institutions in Romania: Measuring the level of digitalization within public institutions that provide electronic services from the perspective of tax consultants - constructing the Digitalization Score (DS) Index; Specific Objective 3: Evaluating the effectiveness and utility of electronic services offered by ANAF from the perspective of tax consultants; Specific Objective 4: Identifying the level of satisfaction of tax consultants with electronic public services and the extent to which there is a link between satisfaction and frequency of use; Specific Objective 5: Analyzing the role of information and communication in the organization and conduct of online interactions between tax consultants and providers of electronic public services; Specific Objective 6: Identifying the main barriers to the use of electronic services and potential solutions from the perspective of tax consultants.

The research hypotheses have been tested. Hypothesis 1: "The level of satisfaction with the online services provided by ANAF depends on the perceived relevance of these services (the extent to which they address real needs)" was confirmed. Hypothesis 2: "The perceived utility of electronic services provided by ANAF is higher when these services are perceived to be more effective," and Hypothesis 3: "Compared to the effectiveness of electronic services provided by ANAF, the level of effectiveness of digital services provided by the private sector is higher than that of electronic services provided by the public sector" were also confirmed. In the case of Hypothesis 4: "The frequency of using electronic public services, from the perspective of tax consultants, depends on the level of satisfaction with these services," this was confirmed only for public services provided by public institutions in general. Hypothesis 5: "The perceived level of information by tax consultants influences their level of satisfaction with electronic public services offered by ANAF, perception of their utility and effectiveness, and trust" was also confirmed. One of the significant findings of the research is the construction of the Digitalization Score Index, which is based on factors that most significantly influence the effectiveness and utility of public services. Chapter 6 also includes references to the COVID-19 pandemic as an explanatory factor, research limitations, and its conclusions.

Chapter 7 presents the conclusions and recommendations of the thesis, emphasizing the main directions of development that emerged from the research from both theoretical and practical perspectives. One of the main conclusions is that although significant progress has been made at

the national level regarding the digital transformation process, the gap compared to EU member states remains high. This is explained by a series of systemic barriers, including income, education, and access to resources. Another explanation lies in the low level of effectiveness and use of electronic public services in general.

Among the recommendations are: adopting best practice examples from countries where access to electronic public services is available regardless of age, education, gender, place of residence, professional status, and other socio-demographic characteristics. Conducting extensive campaigns to inform and educate citizens and public officials about digital skills and specific legislation, implementing macroeconomic policies to increase income and the level of education of the population, increased investment in infrastructure and ensuring interoperability, ensuring the complete digitization of public services.

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